

CANTER, ACHENBAUM, HEEKIN INC.  
*Marketing Counselors*

ALVIN A. ACHENBAUM

STANLEY D. CANTER

JAMES R. HEEKIN, JR.

28 December 1975

Mr. John T. Landry  
Executive Vice President  
Director of Marketing  
Philip Morris Inc.  
100 Park Avenue  
New York, New York 10017

Dear Mr. Landry:

The research (in-use product tests of Merit cigarettes) described herein, which was conducted by the American Institute of Consumer Opinion for Philip Morris U.S.A., based on our examination and audit of the data and its analysis, is in conformity with generally accepted research principles and practices and consistent with standard statistical sampling procedures.

*Alvin A. Achenbaum*

Alvin A. Achenbaum  
Chairman of the Board

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